



State of Tennessee

Justin P. Wilson, State Comptroller

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Audit of Marshall County Government Finds Many Accounting, Bookkeeping and Management Issues

An audit released today by the state Comptroller's office identified 20 areas of concern with the way Marshall County government is being run.

The Marshall County office of director of accounts and budgets was named in 10 of the findings in the audit. These findings ranged from errors in preparing financial statements to the failure to seek competitive bids when required.

Other departments had a variety of different problems.

A deputy sheriff was indicted for stealing tires from the sheriff's department for his girlfriend's car. That employee was fired following an investigation initiated by the Comptroller's office.

The audit also found that Marshall County commissioners had failed to disclose potential conflicts of interest, as they are required to do.

The audit found some departments failed to have proper safeguards in place to prevent fraud, waste and abuse. For example, several departments allowed multiple employees to use the same cash drawers. That reduces accountability if mistakes are made or money turns up missing.

In some departments, duties weren't properly separated so a single employee was sometimes responsible for all aspects of handling and accounting for money. That, too, reduces accountability because there's inadequate oversight of employees involved in those transactions.

Marshall County doesn't have a central system of accounting, budgeting and purchasing, which the Comptroller's office recommends.

"It is troubling to me when a county has as many issues as we identified in this audit," Comptroller Justin P. Wilson said. "I trust Marshall County officials will take the appropriate steps to correct these problems so next year's audit will look a lot better."

To view the audit online, go to: <http://www.comptroller.tn.gov/la/>.

If you suspect fraud, waste or abuse of public money in Tennessee, you may call the Comptroller's hot line at 1-800-232-5454 or fill out a report online at <http://www.comptroller.tn.gov/shared/safwa.asp>.

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